



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
P.O. BOX 358
JEFFERSON CITY, MISSOURI 65105-0358
(573) 751-2836 FAX: (573) 751-9409
E-mail: salestaxexemptions@dor.mo.gov

FORM
1746
(REV. 09-2012)

MISSOURI SALES OR USE TAX EXEMPTION APPLICATION

Submit the listed items to ensure the Department can process your exemption application. Submit all required information to avoid a delay or denial of your exemption letter. Federal or Missouri state agencies, Missouri political subdivisions, elementary and secondary schools operated at public expense, or schools of higher education are not required to furnish the documents below. See instructions on the reverse side.

- **APPLICATION** - A fully completed and signed Missouri Sales or Use Tax Exemption Application (Form 1746).
- **DETERMINATION OF EXEMPTION** - A copy of IRS determination of exemption federal Form 501(c). Federal, State, Missouri Political Subdivisions or agencies, public elementary, secondary, or higher education schools or universities are not required to submit this.
- **CERTIFICATE OF INCORPORATION OR REGISTRATION** - A copy of the Certificate of Incorporation or Registration issued by the Missouri Secretary of State, IF REGISTERED OR INCORPORATED.
- **BYLAWS** - A copy of the organization's bylaws.
- **FINANCIAL STATEMENT** - A three-year financial statement (or number of years in existence if less than three providing sources and amounts of income. A three-year financial statement is determined by the date of incorporation or the date the 501(c) exemption was issued.

If the organization has just started (less than six months old) a projected budget for one year should be provided. The projected budget must include sources and amounts of income and expenses for one year.

The financial statement can be in the form of a spreadsheet, ledger book or you may submit copies of the Return of Organization Exempt From Income Tax (Form 990) (must include all pages). All schedules must include detailed information to avoid a delay in processing your application. The Department does not accept bank statements. If abbreviations are used, provide an explanation.

- Attach the following If you are a **COOPERATIVE MARKETING ASSOCIATION** :
 - Documentation verifying your payment of the annual registration fee
 - A copy of the most recent annual report filed with the Missouri Secretary of State; and
 - A copy of the articles of incorporation that details that the corporation is organized as a nonprofit, non-stock corporation under Section 274.030 RSMo.

MISSOURI SALES OR USE TAX EXEMPTION APPLICATION

INSTRUCTIONS FOR COMPLETING THE MISSOURI SALES OR USE TAX EXEMPTION APPLICATION

Missouri Tax I.D. Number

If you have been issued a Missouri Tax I.D. Number by the Missouri Department of Revenue, enter that number in the space provided. Providing your Missouri Tax I.D. Number will ensure the Department of Revenue registers your organization accurately.

Organization Name and Location

Provide the name and street address of your organization.

Incorporated Organizations

If you are incorporated in Missouri, check "Missouri Corporation" and provide the required information.

If you are an out-of-state corporation, and own property in Missouri, check the "Out-of-State Corporation" box and provide the required information.

Mailing Address

If correspondence should be mailed to an address other than the address of the organization or agency, provide the address to be used for mailing purposes (i.e., officer's, accountant's, or lawyer's address, etc.) P.O. Box may be used.

Record Storage

If the books and records are kept at an address (location) other than that of the organization, agency, or mailing address, provide the address here.

Organization or Agency Officers

Provide all of the requested information for one or two of the organization's or agency's officers.

Description of Organization

Summarize the primary organizational purpose in one or two brief statements. List the main activities of the organization or agency.

Signature

This application must be signed by an officer or responsible person of the organization.

Attachments

The attachments are used to determine whether an organization is exempt under Missouri law. Please remember to include all attachments pertaining to your organization. If you do not include all required attachments, it could result in a delay in issuing your exemption letter or a denial of your application.

Out of state organizations applying for a Missouri exemption letter must provide a copy of the sales/use tax exemption letter issued to the organization in their home state.

IRS EXEMPTION RULING

If you are registered with the Internal Revenue Service (IRS) and have received a 501(c) letter, you must attach a copy of the most current letter of exemption issued to you by the IRS.

If you have not received an exemption letter from the IRS, you can obtain Form 1023, Application for Recognition of Exemption by visiting their web site at www.irs.gov or call (877) 829-5500.



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TYPE OF EXEMPTION

1. QUALIFYING FOR EXEMPTION AS: (CHECK ONE)

- CHARITABLE** (Benefits the common good and welfare of the community, not only within the organization, while relieving government of a financial burden that it would otherwise be required to meet)
- RELIGIOUS** (Churches, ministries, and religious groups. Exemption applies to sales and purchases only if within the organization's religious, charitable, or educational functions)
- NOT-FOR-PROFIT CIVIC** (Benefiting the citizenry at large on an unrestricted basis. Exemption applies only if the sale or purchase is made for the organization's civic or charitable functions and activities)
- NOT-FOR-PROFIT SOCIAL, SERVICE, FRATERNAL** (Exemption applies only if the sale or purchase is made for the organization's civic or charitable functions and activities, and not general operations of the organization)

- PUBLIC ELEMENTARY OR SECONDARY EDUCATION**
- PRIVATE NOT-FOR-PROFIT ELEMENTARY AND SECONDARY EDUCATION** (Must have received accreditation)
- HIGHER EDUCATION** (Must have received accreditation)
- MISSOURI POLITICAL SUBDIVISION** (Out-of-state political subdivisions do not qualify)
- FEDERAL OR MISSOURI STATE AGENCY**
- MISSOURI COOPERATIVE MARKETING ASSOCIATION** (Exemption applies to purchases and only exempts state sales tax. All purchases remain subject to local sales tax and all use taxes). By checking this box you are affirming that the association does at least 25% of its business with its members.

NOTE: Unions, political organizations, and home owner associations do not qualify for a Missouri sales/use tax exemption.

2. IF YOU HAVE EVER BEEN ISSUED A MISSOURI TAX I.D. NUMBER BY THE DEPARTMENT OF REVENUE, ENTER BELOW

FEIN	CODE (DOR ONLY)
_____	_____

INCORPORATED ORGANIZATIONS

<input type="checkbox"/> MISSOURI CORPORATION	MISSOURI CHARTER NUMBER _____	DATE INCORPORATED (MM/DD/YYYY) __/__/____	
<input type="checkbox"/> OUT-OF-STATE CORPORATION	MISSOURI CERTIFICATE OF AUTHORITY NO. _____	DATE REGISTERED IN MISSOURI (MM/DD/YYYY) __/__/____	STATE OF INCORPORATION _____

ORGANIZATION NAME AND LOCATION

3. ORGANIZATION NAME

STREET ADDRESS - DO NOT USE P.O. BOX OR RURAL ROUTE			PHONE (____) _____ - _____
CITY	STATE	ZIP CODE _____	COUNTY
WEB SITE ADDRESS		E-MAIL ADDRESS	

4. DOES YOUR ORGANIZATION OWN PROPERTY IN MISSOURI? YES NO

5. IS YOUR ORGANIZATION EXEMPT FROM PROPERTY TAX? YES NO DATE ORGANIZATION ORIGINATED: _____

6. DOES YOUR ORGANIZATION MAKE RETAIL SALES? YES NO IF YOU ANSWERED "YES", DESCRIBE THE FREQUENCY AND TYPE OF SALES YOU MAKE.

MAILING ADDRESS

7. MAILING ADDRESS (IF DIFFERENT THAN ORGANIZATION ADDRESS)

STREET ADDRESS OR P.O. BOX			
CITY	STATE	ZIP CODE _____	COUNTY

RECORD STORAGE

8. RECORD STORAGE ADDRESS (PLEASE DO NOT USE P.O. BOX OR RURAL ROUTE)

STREET ADDRESS — DO NOT USE P.O. BOX OR RURAL ROUTE			
CITY	STATE	ZIP CODE _____	COUNTY

PLEASE COMPLETE AND SIGN BACK OF APPLICATION

ORGANIZATION OR AGENCY OFFICERS

9. NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER ____ - ____ - _____	BIRTHDATE (MM/DD/YYYY) __ / __ / ____	
STREET ADDRESS	CITY		STATE	ZIP CODE _____
NAME (LAST, FIRST, MIDDLE INITIAL)	TITLE	SOCIAL SECURITY NUMBER ____ - ____ - _____	BIRTHDATE (MM/DD/YYYY) __ / __ / ____	
STREET ADDRESS	CITY		STATE	ZIP CODE _____

DESCRIPTION OF ORGANIZATION

10. Brief statement of organizational purpose, its past, present, and proposed activities, and the intended use of the exemption letter.

SIGNATURE

11. I declare under penalties of perjury that the information reported in this form and any attached supplements is true and correct as to every material matter; that the present nature, purpose and activities of the above-named organization or agency are the same as they were when the attached documents were issued and will continue to remain the same; that I will remain knowledgeable of the statutes and regulations governing sales or use tax exemptions and that I will immediately notify the Missouri Department of Revenue, of any change in circumstances which could reasonably lead me to believe that the above-named organization or agency would no longer qualify as exempt, either because of a change in the law or because of a material change in the organization's or agency's nature, purpose or activities.

It is understood that any misrepresentation contained herein or failure on my part to fulfill the promises entered into here will result in the immediate revocation of any exemption letter issued to this organization or agency.

I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.

An officer, member or responsible person must sign the application. If a power of attorney signs the application, you must include a Form 2827, Power of Attorney signed by an officer, member, or responsible person listed on the application.

SIGNATURE OF OFFICER OR RESPONSIBLE PERSON	TITLE	DATE (MM/DD/YYYY) __ / __ / ____
PRINT NAME	E-MAIL ADDRESS	

CONFIDENTIALITY OF TAX RECORDS

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them.

If your officers, members, or responsible persons change, you must update your registration with the Department by completing a Form 126E, Missouri Tax Exemption Change Request, before we can release tax information to those new officers, members, or responsible persons.